

## Accessing Indirect Costs from Special Accounts

### Summary of Potential Risks and Benefits

#### Background:

- The Special Accounts Senior Management Committee (SASMC) is considering whether the Agency should access special account funds to pay for indirect costs that support the management and use of special accounts.
- EPA's indirect costs are typically collected as part of CERCLA settlement agreements, and may be deposited into either a special account for future response work at that site or the Superfund Trust Fund for future appropriation by Congress.
- Special accounts are generally used to support only site-specific response costs, such as payroll, contract, and grant expenditures.
- The SASMC requested staff identify the potential benefits and risks associated with using special account funds for indirect costs.

#### Potential Benefits:

- Exemption 5 - Deliberative Process

[REDACTED]

#### Potential Risks:

- Exemption 5 - Deliberative Process

[REDACTED]